### Calendar No. 90

106TH CONGRESS 1ST SESSION S. 767

To amend the Internal Revenue Code of 1986 to provide a 2-month extension for the due date for filing a tax return for any member of a uniformed service on a tour of duty outside the United States for a period which includes the normal due date for such filing.

#### IN THE SENATE OF THE UNITED STATES

APRIL 12, 1999

Mr. COVERDELL (for himself, Mr. Levin, Mr. McCain, Mr. Torricelli, Mrs. Hutchison, and Mr. Cleland) introduced the following bill; which was read the first time

APRIL 13, 1999

Read the second time and placed on the calendar

## A BILL

To amend the Internal Revenue Code of 1986 to provide a 2-month extension for the due date for filing a tax return for any member of a uniformed service on a tour of duty outside the United States for a period which includes the normal due date for such filing.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,

#### SECTION 1. SHORT TITLE.

- This Act may be cited as the "Uniformed Services
- 3 Filing Fairness Act of 1999".
- 4 SEC. 2. EXTENSION OF TIME TO FILE AND PAY TAXES FOR
- 5 MEMBERS OF UNIFORMED SERVICES ON
- 6 **DUTY ABROAD.**
- 7 (a) In General.—Chapter 77 of the Internal Rev-
- 8 enue Code of 1986 (relating to miscellaneous provisions)
- 9 is amended by inserting after section 7508A the following:
- 10 "SEC. 7508B. EXTENSION OF TIME TO FILE AND PAY TAXES
- 11 FOR MEMBERS OF UNIFORMED SERVICES ON
- 12 **DUTY ABROAD.**
- "In the case of any taxpayer (and the spouse of such
- 14 taxpayer) who serves as a member of a uniformed service
- 15 (as defined in section 3121(n)), or in support of such uni-
- 16 formed service, in an area outside the United States or
- 17 the Commonwealth of Puerto Rico, for a tour of duty
- 18 which includes the date for filing tax returns under section
- 19 6071 (determined without regard to extensions), the Sec-
- 20 retary shall provide that a 2-month period beginning on
- 21 such date shall be disregarded in determining under the
- 22 internal revenue laws, in respect of any tax liability (in-
- 23 cluding any interest, penalty, additional amount, or addi-
- 24 tion to the tax) of such taxpayer—

1	"(1)	whether	any of	the	acts	described	in	para-
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- 2 graph (1) of section 7508(a) were performed within
- 3 the time prescribed therefor, and
- 4 "(2) the amount of any credit, refund, or inter-
- 5 est on any overpayment.".
- 6 (b) Conforming Amendment.—The table of sec-
- 7 tions for chapter 77 of the Internal Revenue Code of 1986
- 8 is amended by inserting after the item relating to section
- 9 7508A the following:

"Sec. 7508B. Extension of time to file and pay taxes for members of uniformed services on duty abroad."

- 10 (c) Effective Date.—The amendments made by
- 11 this section shall apply to returns due for taxable years
- 12 beginning after December 31, 1997.

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 $\Lambda_{PRIL}$  13, 1999

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